

Monthly Report

Auditor's Cash Basis



September 2019

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Victor Hurlbert, CGAP

Clay County, Missouri Auditor

Table of Contents

Statement of Unencumbered cash as of September 30, 2019	Page 3
Statement of Revenues and Expenditures for the one month ended September 30, 2019	Page 4
Statement of Revenues and Expenditures for the nine months ended September 30, 2019	Page 5
Revenues for the one month and nine months ended September 30, 2019	Page 6
Expenditures for the one month and nine months ended September 30, 2019	Page 8
Comparison of Revenues – one month ended September 30, 2019 and 2018	Page 10
Comparison of Expenditures – one month ended September 30, 2019 and 2018	Page 12
Comparison of Revenues – nine months ended September 30, 2019 and 2018	Page 14
Comparison of Expenditures – nine months ended September 30, 2019 and 2018	Page 16

Clay County, Missouri
Statement of Unencumbered Cash
As of September 30, 2019

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	18,446,612.00	2,192,494.80	32,496.14	16,221,621.06
Road & Bridge	220	1,227,359.09	589,594.13	774.09	636,990.87
Park	240	372,960.86	329,914.41	1,283.55	41,762.90
Prosecutor Training	260	7,276.47	-	-	7,276.47
Delinquent Sales Tax	264	7,377.95	-	-	7,377.95
Prosecutor Contingency	265	6,708.99	-	-	6,708.99
Prosecutor Check Collection	266	9,358.28	-	-	9,358.28
Law Enforcement Training	271	26,237.53	1,485.00	-	24,752.53
Work Release Program	272	62,458.92	3,025.00	-	59,433.92
Civil Fees	278	84,370.86	2,463.71	-	81,907.15
Law Enforcement	279	1,063,385.78	195,310.50	-	868,075.28
Emergency Communications	282	43,454.16	-	-	43,454.16
Assessor	285	1,960,840.41	114,528.63	764.09	1,845,547.69
Inmate Security	286	278,369.52	13,558.27	-	264,811.25
Law Enforcement Capital Reserve	289	41,863.77	40,390.00	-	1,473.77
TIF	290	1,042,763.04	-	-	1,042,763.04
Federal Equitable Sharing	292	122,341.73	570.00	-	121,771.73
Domestic Violence	293	9,676.74	-	-	9,676.74
Use Tax - Capital Projects	300	1,881,894.96	692,314.71	-	1,189,580.25
Use Tax - Road & Bridge	301	667,880.32	110,135.68	-	557,744.64
Use Tax - Parks & Trails	302	1,150,829.72	9,729.58	-	1,141,100.14
Tax Collection Software	305	193,892.46	-	-	193,892.46
Health Benefits	315	2,509,427.57	-	-	2,509,427.57
Airport Construction	401	1,561,622.65	281,131.06	-	1,280,491.59
LINC	403	24,181.68	-	-	24,181.68
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	11,636.30	-	-	11,636.30
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	3,768.00	-	-	3,768.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,037,571.22	-	-	1,037,571.22
Collector TMF	943	418,338.28	5,000.00	-	413,338.28
K-9	944	10,719.92	-	-	10,719.92
Sheriff Revolving	946	316,487.77	-	-	316,487.77
		\$ 34,611,030.22	\$ 4,581,645.48	\$ 35,317.87	\$ 29,994,066.87

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month ended September 30, 2019

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	2,291,756.26	2,604,939.93	(313,183.67)
Road & Bridge	220	268,528.13	1,294,053.06	(1,025,524.93)
Park	240	601,716.94	668,320.68	(66,603.74)
Prosecutor Training	260	483.36	435.00	48.36
Delinquent Sales Tax	264	11.02	-	11.02
Prosecutor Contingency	265	-	2,132.48	(2,132.48)
Prosecutor Check Collection	266	1006.27	1,041.23	(34.96)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,113.54	695.00	418.54
Work Release Program	272	542.00	-	542.00
Civil Fees	278	-	2,459.65	(2,459.65)
Law Enforcement	279	1,283,347.76	1,154,240.20	129,107.56
Emergency Communications	282	39,549.81	58,605.65	(19,055.84)
Law Library	283	-	-	-
Assessor	285	20,671.75	202,347.41	(181,675.66)
Inmate Security	286	1,864.86	17,330.00	(15,465.14)
Law Enforcement Capital Reserve	289	3,814.75	-	3,814.75
TIF	290	517,906.21	78,794.25	439,111.96
Federal Equitable Sharing	292	10,298.21	105.44	10,192.77
Domestic Violence	293	3,003.87	-	3,003.87
Use Tax - Capital Projects	300	185,609.96	247,967.20	(62,357.24)
Use Tax - Road & Bridge	301	184,491.67	758,504.09	(574,012.42)
Use Tax - Parks & Trails	302	184,475.82	253,872.72	(69,396.90)
Tax Collection Software	305	839.04	-	839.04
Debt Service	310	461,065.49	461,065.49	-
Health Benefits	315	279,337.64	395,467.96	(116,130.32)
Airport Construction	401	95,860.08	160,148.23	(64,288.15)
LINC	403	36.42	-	36.42
Juvenile Grants	404	-	-	-
Sheriff DARE	504	17.07	-	17.07
Sheriff Emerg. Fug. Apprehension	506	477.00	-	477.00
Sheriff Inmate	508	-	13,528.11	(13,528.11)
SOLVE	516	-	-	-
Prosecutor Retirement	611	-	969.00	(969.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	44,036.99	37,443.61	6,593.38
Collector TMF	943	55,880.25	34,074.16	21,806.09
K-9	944	16.07	-	16.07
Sheriff Revolving	946	11,668.06	6,197.99	5,470.07
		6,549,426.30	8,454,738.54	(1,905,312.24)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the nine months ended September 30, 2019

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	22,670,422.62	22,213,881.91	456,540.71
Road & Bridge	220	6,778,164.52	6,944,556.21	(166,391.69)
Park	240	4,754,881.60	4,793,116.97	(38,235.37)
Prosecutor Training	260	2,416.69	4,137.72	(1,721.03)
Delinquent Sales Tax	264	646.35	-	646.35
Prosecutor Contingency	265	20,000.00	18,911.80	1,088.20
Prosecutor Check Collection	266	10,551.02	14,363.64	(3,812.62)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	8,669.73	12,438.20	(3,768.47)
Work Release Program	272	14,023.46	-	14,023.46
Civil Fees	278	50,000.00	13,622.92	36,377.08
Law Enforcement	279	13,511,483.26	12,734,418.97	777,064.29
Emergency Communications	282	436,447.03	460,687.88	(24,240.85)
Law Library	283	-	-	-
Assessor	285	2,772,306.92	2,357,697.10	414,609.82
Inmate Security	286	18,506.27	63,270.60	(44,764.33)
Law Enforcement Capital Reserve	289	261,778.75	525,201.11	(263,422.36)
TIF	290	3,206,971.06	3,297,581.23	(90,610.17)
Federal Equitable Sharing	292	40,743.34	33,785.05	6,958.29
Domestic Violence	293	19,091.56	22,684.80	(3,593.24)
Use Tax - Capital Projects	300	1,440,115.23	1,707,151.43	(267,036.20)
Use Tax - Road & Bridge	301	1,423,495.65	1,407,174.61	16,321.04
Use Tax - Parks & Trails	302	1,437,068.11	2,453,286.48	(1,016,218.37)
Tax Collection Software	305	180,707.81	-	180,707.81
Debt Service	310	3,620,986.78	3,620,986.78	-
Health Benefits	315	2,512,536.60	4,133,639.27	(1,621,102.67)
Airport Construction	401	869,707.55	828,593.90	41,113.65
LINC	403	334.81	-	334.81
Juvenile Grants	404	-	-	-
Sheriff DARE	504	4,583.04	1,113.60	3,469.44
Sheriff Emerg. Fug. Apprehension	506	138,002.54	105,227.19	32,775.35
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	13,135.00	9,690.00	3,445.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	344,303.19	316,563.54	27,739.65
Collector TMF	943	748,220.89	518,710.53	229,510.36
K-9	944	670.46	149.93	520.53
Sheriff Revolving	946	75,189.00	64,519.89	10,669.11
		\$ 67,386,160.84	\$ 68,677,163.26	\$ (1,291,002.42)

Clay County, Missouri
Revenues for the one month and nine months ended September 30, 2019
Cash Basis

	One month ended 09/30/19	Nine Months ended 09/30/19	2019 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 1,951,841.79	\$ 10,799,095.18	\$ 13,821,314	\$ 3,022,218.82
Property Taxes	(1,979.50)	3,395,075.24	3,437,753	42,677.76
Marriage Licenses	1,589.63	13,961.25	1,200	(12,761.25)
Amusement Licenses	115.50	166,399.25	145,000	(21,399.25)
Auctioneer Licenses	-	364.00	500	136.00
Liquor Licenses	1,798.67	126,826.58	130,000	3,173.42
Firearm Permits	3,000.00	17,460.00	21,000	3,540.00
Inspection Fees	1,600.00	21,860.00	27,000	5,140.00
Building Permits	2,736.50	91,597.60	150,000	58,402.40
Fee Office Charges	175,278.06	5,128,745.10	5,420,000	291,254.90
Service Fees	19,006.05	153,388.99	303,100	149,711.01
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	162.50	1,260.23	1,500	239.77
Leases	5,250.00	47,250.00	63,000	15,750.00
Surplus Property Sales	-	(1,223.00)	-	1,223.00
Interest Earned	35,240.38	857,645.18	600,000	(257,645.18)
From Federal Government	4,865.30	29,085.30	70,500	41,414.70
From State of Missouri	4,088.50	1,406,171.57	1,898,902	492,730.32
From Other Counties	2,678.00	17,716.46	27,000	9,283.54
From Cities	-	25,602.00	25,602	-
Other Non-governmental Reimb	-	675.00	500	(175.00)
Miscellaneous Reimbursements	-	16,370.21	15,000	(1,370.21)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	25,846.21	190,596.93	16,991,797	16,801,200.21
Transfers In From Other Funds	58,638.67	164,499.55	-	(164,499.55)
Total General Fund	2,291,756.26	22,670,422.62	43,150,668	20,480,245.41

Clay County, Missouri
Revenues for the one month and nine months ended September 30, 2019
Cash Basis

		One month ended 09/30/19	Nine Months ended 09/30/19	2019 Budget (less Carryover)	Amount Under (Over) Budget
220	Road & Bridge	268,528.13	6,778,164.52	11,480,841	4,702,676.20
240	Park	601,716.94	4,754,881.60	8,582,217	3,827,335.73
260	Prosecutor Training	483.36	2,416.69	13,098	10,680.81
264	Delinquent Sales Tax	11.02	646.35	6,782	6,135.25
265	Prosecutor Contingency	-	20,000.00	25,621	5,620.79
266	Prosecutor Check Collection	1,006.27	10,551.02	33,471	22,919.88
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,113.54	8,669.73	52,424	43,754.27
272	Work Release Program	542.00	14,023.46	63,435	49,412.00
278	Civil Fees	-	50,000.00	97,994	47,993.78
279	Law Enforcement	1,283,347.76	13,511,483.26	17,814,310	4,302,826.95
282	Emergency Communications	39,549.81	436,447.03	771,455	335,007.89
283	Law Library	-	-	45,000	45,000.00
285	Assessor	20,671.75	2,772,306.92	4,183,846	1,411,539.36
286	Inmate Security	1,864.86	18,506.27	490,256	471,749.58
289	Law Enforcement Capital Reserve	3,814.75	261,778.75	325,914	64,135.25
290	TIF	517,906.21	3,206,971.06	5,345,873	2,138,902.15
292	Federal Equitable Sharing	10,298.21	40,743.34	115,683	74,940.10
293	Domestic Violence	3,003.87	19,091.56	43,420	24,328.42
300	Use Tax - Capital Projects	185,609.96	1,440,115.23	3,567,665	2,127,549.50
301	Use Tax - Road & Bridge	184,491.67	1,423,495.65	1,970,696	547,200.25
302	Use Tax - Parks & Trails	184,475.82	1,437,068.11	3,681,927	2,244,859.09
305	Tax Collection Software	839.04	180,707.81	18,585	(162,123.16)
310	Debt Service	461,065.49	3,620,986.78	4,216,226	595,239.41
315	Health Benefits	279,337.64	2,512,536.60	7,288,530	4,775,993.64
401	Airport Construction	95,860.08	869,707.55	2,847,839	1,978,130.99
403	LINC	36.42	334.81	24,097	23,762.06
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	17.07	4,583.04	10,717	6,133.82
506	Sheriff Emerg. Fug. Apprehension	477.00	138,002.54	151,000	12,997.46
508	Sheriff Inmate	-	-	-	-
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	13,135.00	13,459	324.00
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	9,363	9,363.27
933	Records Preservation	44,036.99	344,303.19	1,488,832	1,144,528.38
943	Collector TMF	55,880.25	748,220.89	634,998	(113,222.97)
944	K-9	16.07	670.46	12,399	11,728.93
946	Sheriff Revolving Fund	11,668.06	75,189.00	373,415	298,226.18
	Total of All Funds	\$ 6,549,426.30	\$ 67,386,160.84	\$ 118,952,056	\$ 51,565,894.67

Clay County, Missouri
Expenditures for the one month and nine months ended September 30, 2019
Cash Basis

	One month ended 09/30/19	Nine Months ended 09/30/19	2019 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 18,840.47	\$ 180,638.90	\$ 253,110	\$ 72,471.36
County Clerk	16,396.60	162,630.08	214,576	51,945.92
Treasurer	17,702.64	192,127.08	259,566	67,438.92
County Commission	20,988.90	210,815.92	284,812	73,996.08
Recorder of Deeds	33,960.12	326,419.27	441,904	115,484.73
Collector	62,718.43	675,876.28	947,716	271,839.72
Misc Tax Fees	4,464.66	32,335.61	50,000	17,664.39
Rainy Day	-	-	1,015,918	1,015,918.30
Public Administrator	51,189.50	518,473.73	700,175	181,701.27
Indigent Board & Care	-	-	10,000	10,000.00
Medical Examiner	28,000.00	252,357.74	400,000	147,642.26
Prosecutor	119,890.53	1,213,278.43	1,716,452	503,173.57
Support Recovery	74,668.16	768,547.67	1,324,091	555,543.33
Emergency Management	-	-	-	-
Division 1 Court	2,153.65	6,129.63	23,064	16,934.37
Division 2 Court	20,589.40	34,997.82	48,020	13,022.18
Division 3 Court	5,023.32	82,964.08	134,720	51,755.92
Division 4 Court	2,222.27	8,856.48	26,945	18,088.52
Division 5 Court	1,526.75	12,859.54	48,984	36,124.46
Division 6 Court	1,668.67	5,861.15	17,084	11,222.85
Division 7 Court	1,225.25	3,625.38	16,984	13,358.62
Family Court Administrator	1,885.72	40,171.44	94,090	53,918.56
Drug Court Administrator	90.92	2,539.24	3,900	1,360.76
Division 9	-	1,283.82	14,190	12,906.18
Division 1 Reporter	-	425.55	5,000	4,574.45
Division 2 Reporter	111.77	1,214.75	5,050	3,835.25
Division 3 Reporter	565.00	766.71	5,650	4,883.29
Division 4 Reporter	-	-	4,400	4,400.00
Circuit Court Executive Secretary	999.99	8,845.38	26,205	17,359.62
Jury Supervisor	126.99	2,236.11	7,000	4,763.89
Law Library	3,616.83	62,804.87	65,000	2,195.13
Circuit Clerk	14,510.02	148,974.62	278,366	129,391.38
Circuit Clerk JIS	43,355.46	642,424.34	850,340	207,915.67
Jury Fees & Court	1,857.57	41,738.50	100,000	58,261.50
Office of Dispute Resolution Services	14,336.60	144,026.33	201,654	57,627.67
Juvenile - Administration	152,125.39	1,489,075.88	2,159,295	670,219.12
Juvenile - Detention	64,455.57	603,898.05	961,572	357,673.95
Juvenile - Group Homes	47,549.38	551,859.31	792,749	240,889.69
County Administrator	29,836.83	300,472.32	481,581	181,108.68
Purchasing	28,846.14	270,415.21	412,759	142,343.79
Human Resources	260,258.48	1,247,542.54	2,263,482	1,015,939.05
Finance	18,960.69	342,368.73	1,038,895	696,526.27
County Counselor	-	14,294.34	-	(14,294.34)
Planning & Zoning	37,888.40	323,660.33	523,599	199,938.67
Central Services - Mail Room	-	-	-	-
Information Technology	415,883.73	1,463,799.60	3,002,363	1,538,563.40
Finance - Appropriations	37,747.87	273,491.36	455,514	182,022.99
Facilities Management	321,923.41	1,319,014.49	3,055,291	1,736,276.51
Utilities	39,455.00	591,273.40	1,787,492	1,196,218.60
Contributions to External Programs	9,438.00	211,131.00	420,946	209,815.00
Government Association Membership	-	51,294.00	65,250	13,956.00
Election Commission	-	366,172.75	616,632	250,459.69
Benefits and Insurances	181,308.38	2,000,421.24	4,362,010	2,361,588.52
County Elections	-	-	200,000	200,000.00
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-

Clay County, Missouri
Expenditures for the one month and nine months ended September 30, 2019
Cash Basis

		One month ended 09/30/19	Nine Months ended 09/30/19	2019 Budget	Amount Under (Over) Budget
	Emergency Account	-	-	1,500,000	1,500,000.00
	Capital Projects	-	-	-	-
	Public Services	45,280.34	469,465.42	1,010,181	540,715.95
	Tourism	43,299.70	272,581.44	470,133	197,551.56
	Airport Operations	21,104.21	221,376.92	376,819	155,442.08
	Judicial Expense	6,869.26	27,022.14	-	(27,022.14)
	Transfers Out	278,022.96	4,017,004.99	7,728,938	3,711,933.44
	Total General Fund	2,604,939.93	22,213,881.91	43,280,469	21,066,586.60
220	Road & Bridge	1,294,053.06	6,944,556.21	11,866,307	4,921,750.86
240	Park	668,320.68	4,793,116.97	8,582,217	3,789,100.23
260	Prosecutor Training	435.00	4,137.72	13,098	8,959.78
264	Delinquent Sales Tax	-	-	6,782	6,781.60
265	Prosecutor Contingency	2,132.48	18,911.80	25,621	6,708.99
266	Prosecutor Check Collection	1,041.23	14,363.64	33,471	19,107.26
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	695.00	12,438.20	52,424	39,985.80
272	Work Release Program	-	-	63,435	63,435.47
278	Civil Fees	2,459.65	13,622.92	97,994	84,370.86
279	Law Enforcement	1,154,240.20	12,734,418.97	17,814,310	5,079,891.16
282	Emergency Communications	58,605.65	460,687.88	771,455	310,767.04
283	Law Library	-	-	45,000	45,000.00
285	Assessor	202,347.41	2,357,697.10	4,273,923	1,916,225.83
286	Inmate Security	17,330.00	63,270.60	490,256	426,985.25
289	Law Enforcement Capital Reserve	-	525,201.11	578,250	53,049.02
290	TIF	78,794.25	3,297,581.23	5,345,873	2,048,291.98
292	Federal Equitable Sharing	105.44	33,785.05	115,683	81,898.39
293	Domestic Violence	-	22,684.80	43,420	20,735.18
300	Use Tax - Capital Projects	247,967.20	1,707,151.43	3,670,931	1,963,779.73
301	Use Tax - Road & Bridge	758,504.09	1,407,174.61	2,161,559	754,384.77
302	Use Tax - Parks & Trails	253,872.72	2,453,286.48	3,688,693	1,235,406.88
305	Tax Collection Software	-	-	18,585	18,584.65
310	Debt Service	461,065.49	3,620,986.78	4,216,226	595,239.41
315	Health Benefits	395,467.96	4,133,639.27	7,288,530	3,154,890.97
401	Airport Construction	160,148.23	828,593.90	2,997,967	2,169,373.26
403	LINC	-	-	24,097	24,096.87
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	-	1,113.60	10,717	9,603.26
506	Sheriff Emerg. Fug. Apprehension	13,528.11	105,227.19	151,000	45,772.81
508	Sheriff Inmate	-	-	-	-
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	969.00	9,690.00	13,459	3,769.00
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	9,363	9,363.27
933	Records Preservation	37,443.61	316,563.54	1,488,832	1,172,268.03
943	Collector TMF	34,074.16	518,710.53	634,997	116,286.92
944	K-9	-	149.93	12,399	12,249.46
946	Sheriff Revolving	6,197.99	64,519.89	373,416	308,895.66
	Total of All Funds	\$ 8,454,738.54	\$ 68,677,163.26	\$ 120,260,760	\$ 51,583,596.25

Clay County, Missouri
Comparison of Revenues for the
One month ended September 30, 2019 and 2018
Cash Basis

	One month ended 09/30/19	One month ended 09/30/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,951,841.79	\$ 1,647,336.81	\$ 304,504.98
Property Taxes	(1,979.50)	14,753.19	(16,732.69)
Marriage Licenses	1,589.63	1,177.54	412.09
Amusement Licenses	115.50	-	115.50
Auctioneer Licenses	-	-	-
Liquor Licenses	1,798.67	4,617.84	(2,819.17)
Firearm Permits	3,000.00	-	3,000.00
Inspection Fees	1,600.00	3,250.00	(1,650.00)
Building Permits	2,736.50	11,859.40	(9,122.90)
Fee Office Charges	175,278.06	146,195.82	29,082.24
Service Fees	19,006.05	43,660.32	(24,654.27)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	162.50	210.91	(48.41)
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	35,240.38	28,841.32	6,399.06
From Federal Government	4,865.30	540.00	4,325.30
From State of Missouri	4,088.50	140,466.21	(136,377.71)
From Other Counties	2,678.00	1,564.00	1,114.00
From Cities	-	-	-
Other Non-governmental Reimb	-	-	-
Miscellaneous Reimbursements	-	594.79	(594.79)
Gifts & Donations	-	-	-
Other Misc. Revenue	25,846.21	30,172.77	(4,326.56)
Transfers In From Other Funds	58,638.67	-	58,638.67
Total General Fund	2,291,756.26	2,080,490.92	211,265.34

Clay County, Missouri
Comparison of Revenues for the
One month ended September 30, 2019 and 2018
Cash Basis

		One month	One month	Variance Current
		ended 09/30/19	ended 09/30/18	Year Over (Under)
				Prior Year
220	Road & Bridge	268,528.13	295,891.92	(27,363.79)
240	Park	601,716.94	302,807.87	298,909.07
260	Prosecutor Training	483.36	348.86	134.50
264	Delinquent Sales Tax	11.02	6.52	4.50
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,006.27	1,878.07	(871.80)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,113.54	8,648.31	(7,534.77)
272	Work Release Program	542.00	2,053.50	(1,511.50)
278	Civil Fees	-	-	-
279	Law Enforcement	1,283,347.76	1,194,338.79	89,008.97
282	Emergency Communications	39,549.81	40,663.97	(1,114.16)
283	Law Library	-	-	-
285	Assessor	20,671.75	294,155.80	(273,484.05)
286	Inmate Security	1,864.86	2,997.60	(1,132.74)
289	Law Enforcement Capital Reserve	3,814.75	3,750.00	64.75
290	TIF	517,906.21	383,240.39	134,665.82
292	Federal Equitable Sharing	10,298.21	14,447.19	(4,148.98)
293	Domestic Violence	3,003.87	3,047.43	(43.56)
300	Use Tax - Capital Projects	185,609.96	138,598.16	47,011.80
301	Use Tax - Road & Bridge	184,491.67	137,000.65	47,491.02
302	Use Tax - Parks & Trails	184,475.82	138,180.31	46,295.51
305	Tax Collection Software	839.04	761.09	77.95
310	Debt Service	461,065.49	2,422.04	458,643.45
315	Health Benefits	279,337.64	398,539.06	(119,201.42)
401	Airport Construction	95,860.08	75,164.08	20,696.00
403	LINC	36.42	25.36	11.06
404	Juvenile Grants	-	-	-
504	Sheriff DARE	17.07	4,508.68	(4,491.61)
506	Sheriff Emerg. Fug. Apprehension	477.00	-	477.00
508	Sheriff Inmate	-	-	-
516	SOLVE	-	-	-
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	44,036.99	36,918.90	7,118.09
943	Collector TMF	55,880.25	28,678.54	27,201.71
944	K-9	16.07	988.62	(972.55)
946	Sheriff Revolving	11,668.06	338.72	11,329.34
	Total of All Funds	\$ 6,549,426.30	\$ 5,590,891.35	\$ 958,534.95

Clay County, Missouri
Comparison of Expenditures for the
One month ended September 30, 2019 and 2018
Cash Basis

	One month ended 09/30/19	One month ended 09/30/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 18,840.47	\$ 16,434.26	\$ 2,406.21
County Clerk	16,396.60	14,660.06	1,736.54
Treasurer	17,702.64	27,470.21	(9,767.57)
County Commission	20,988.90	20,537.28	451.62
Recorder of Deeds	33,960.12	31,879.22	2,080.90
Collector	62,718.43	40,091.84	22,626.59
Misc Tax Fees	4,464.66	312.00	4,152.66
Rainy Day	-	-	-
Public Administrator	51,189.50	50,398.24	791.26
Indigent Board & Care	-	-	-
Medical Examiner	28,000.00	-	28,000.00
Prosecutor	119,890.53	120,451.67	(561.14)
Support Recovery	74,668.16	74,418.49	249.67
Emergency Management	-	-	-
Division 1 Court	2,153.65	279.07	1,874.58
Division 2 Court	20,589.40	1,296.82	19,292.58
Division 3 Court	5,023.32	23,235.13	(18,211.81)
Division 4 Court	2,222.27	458.39	1,763.88
Division 5 Court	1,526.75	517.47	1,009.28
Division 6 Court	1,668.67	268.00	1,400.67
Division 7 Court	1,225.25	187.48	1,037.77
Family Court Administrator	1,885.72	1,777.67	108.05
Drug Court Administrator	90.92	136.80	(45.88)
Division 9	-	782.45	(782.45)
Division 1 Reporter	-	-	-
Division 2 Reporter	111.77	59.47	52.30
Division 3 Reporter	565.00	529.98	35.02
Division 4 Reporter	-	104.10	(104.10)
Circuit Court Executive Secretary	999.99	545.67	454.32
Jury Supervisor	126.99	2,327.69	(2,200.70)
Law Library	3,616.83	3,511.49	105.34
Circuit Clerk	14,510.02	34,937.48	(20,427.46)
Circuit Clerk JIS	43,355.46	43,840.67	(485.21)
Jury Fees & Court	1,857.57	9,247.19	(7,389.62)
Office of Dispute Resolution Services	14,336.60	13,805.96	530.64
Juvenile - Administration	152,125.39	143,331.83	8,793.56
Juvenile - Detention	64,455.57	60,910.89	3,544.68
Juvenile - Group Homes	47,549.38	47,153.18	396.20
County Administrator	29,836.83	26,676.03	3,160.80
Purchasing	28,846.14	32,685.96	(3,839.82)
Human Resources	260,258.48	120,189.83	140,068.65
Finance	18,960.69	34,218.65	(15,257.96)
County Counselor	-	10,341.40	(10,341.40)
Planning & Zoning	37,888.40	28,334.43	9,553.97
Central Services - Mail Room	-	-	-
Information Technology	415,883.73	144,524.97	271,358.76
Finance - Appropriations	37,747.87	-	37,747.87
Facilities Management	321,923.41	194,582.78	127,340.63
Utilities	39,455.00	74,463.47	(35,008.47)
Contributions to External Programs	9,438.00	6,496.00	2,942.00
Government Association Membership	-	-	-
Election Commission	-	53,859.84	(53,859.84)
Benefits and Insurances	181,308.38	217,593.90	(36,285.52)
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
One month ended September 30, 2019 and 2018
Cash Basis

		One month ended 09/30/19	One month ended 09/30/18	Variance Current Year Over (Under) Prior Year
Emergency Account		-	-	-
Capital Projects		-	-	-
Public Services		45,280.34	33,837.72	11,442.62
Tourism		43,299.70	10,549.70	32,750.00
Airport Operations		21,104.21	17,807.19	3,297.02
Judicial Expense		6,869.26	4,301.92	2,567.34
Transfers Out		278,022.96	3,284.65	274,738.31
Total General Fund		2,604,939.93	1,799,646.59	805,293.34
220	Road & Bridge	1,294,053.06	349,979.04	944,074.02
240	Park	668,320.68	617,053.91	51,266.77
260	Prosecutor Training	435.00	540.03	(105.03)
264	Delinquent Sales Tax	-	-	-
265	Prosecutor Contingency	2,132.48	192.61	1,939.87
266	Prosecutor Check Collection	1,041.23	2,213.39	(1,172.16)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	695.00	2,474.70	(1,779.70)
272	Work Release Program	-	-	-
278	Civil Fees	2,459.65	155.00	2,304.65
279	Law Enforcement	1,154,240.20	1,201,039.90	(46,799.70)
282	Emergency Communications	58,605.65	-	58,605.65
283	Law Library	-	-	-
285	Assessor	202,347.41	221,083.05	(18,735.64)
286	Inmate Security	17,330.00	-	17,330.00
289	Law Enforcement Capital Reserve	-	525,201.11	(525,201.11)
290	TIF	78,794.25	-	78,794.25
292	Federal Equitable Sharing	105.44	823.22	(717.78)
293	Domestic Violence	-	-	-
300	Use Tax - Capital Projects	247,967.20	159,724.81	88,242.39
301	Use Tax - Road & Bridge	758,504.09	-	758,504.09
302	Use Tax - Parks & Trails	253,872.72	36,266.96	217,605.76
305	Tax Collection Software	-	-	-
310	Debt Service	461,065.49	2,422.04	458,643.45
315	Health Benefits	395,467.96	365,002.25	30,465.71
401	Airport Construction	160,148.23	63,378.67	96,769.56
403	LINC	-	-	-
404	Juvenile Grants	-	-	-
504	Sheriff DARE	-	-	-
506	Sheriff Emerg. Fug. Apprehension	13,528.11	26,988.73	(13,460.62)
516	SOLVE	-	-	-
508	Sheriff Inmate	-	-	-
611	Prosecutor Retirement	969.00	969.00	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	37,443.61	40,752.87	(3,309.26)
943	Collector TMF	34,074.16	46,378.92	(12,304.76)
944	K-9	-	-	-
946	Sheriff Revolving	6,197.99	6,096.89	101.10
Total of All Funds		\$ 8,454,738.54	\$ 5,468,383.69	\$ 2,986,354.85

Clay County, Missouri
Comparison of Revenues for the
Nine months ended September 30, 2019 and 2018
Cash Basis

	Nine Months ended 09/30/19	Nine Months ended 09/30/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 10,799,095.18	\$ 10,486,223.64	\$ 312,871.54
Property Taxes	3,395,075.24	3,355,673.96	39,401.28
Marriage Licenses	13,961.25	10,310.72	3,650.53
Amusement Licenses	166,399.25	105,841.42	60,557.83
Auctioneer Licenses	364.00	416.00	(52.00)
Liquor Licenses	126,826.58	134,091.33	(7,264.75)
Firearm Permits	17,460.00	16,322.00	1,138.00
Inspection Fees	21,860.00	22,850.00	(990.00)
Building Permits	91,597.60	104,622.54	(13,024.94)
Fee Office Charges	5,128,745.10	5,046,921.59	81,823.51
Service Fees	153,388.99	317,002.27	(163,613.28)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,260.23	1,489.71	(229.48)
Leases	47,250.00	47,250.00	-
Surplus Property Sales	(1,223.00)	-	(1,223.00)
Interest Earned	857,645.18	701,047.89	156,597.29
From Federal Government	29,085.30	25,329.66	3,755.64
From State of Missouri	1,406,171.57	1,502,156.26	(95,984.69)
From Other Counties	17,716.46	18,500.00	(783.54)
From Cities	25,602.00	3,750.00	21,852.00
Other Non-governmental Reimb	675.00	1,470.00	(795.00)
Miscellaneous Reimbursements	16,370.21	18,882.58	(2,512.37)
Gifts & Donations	-	50,000.00	(50,000.00)
Other Misc. Revenue	190,596.93	95,602.04	94,994.89
Transfers In From Other Funds	164,499.55	385,065.16	(220,565.61)
Total General Fund	22,670,422.62	22,450,818.77	219,603.85

Clay County, Missouri
Comparison of Revenues for the
Nine months ended September 30, 2019 and 2018
Cash Basis

		Nine Months	Nine Months	Variance Current
		ended 09/30/19	ended 09/30/18	Year Over (Under)
				Prior Year
220	Road & Bridge	6,778,164.52	5,746,898.27	1,031,266.25
240	Park	4,754,881.60	4,920,839.10	(165,957.50)
260	Prosecutor Training	2,416.69	3,002.07	(585.38)
264	Delinquent Sales Tax	646.35	(595.52)	1,241.87
265	Prosecutor Contingency	20,000.00	20,000.00	-
266	Prosecutor Check Collection	10,551.02	16,971.42	(6,420.40)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	8,669.73	19,259.61	(10,589.88)
272	Work Release Program	14,023.46	5,398.50	8,624.96
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	13,511,483.26	13,229,245.77	282,237.49
282	Emergency Communications	436,447.03	443,106.21	(6,659.18)
283	Law Library	-	-	-
285	Assessor	2,772,306.92	2,668,550.54	103,756.38
286	Inmate Security	18,506.27	324,336.85	(305,830.58)
289	Law Enforcement Capital Reserve	261,778.75	33,750.00	228,028.75
290	TIF	3,206,971.06	3,425,767.42	(218,796.36)
292	Federal Equitable Sharing	40,743.34	76,582.36	(35,839.02)
293	Domestic Violence	19,091.56	22,615.12	(3,523.56)
300	Use Tax - Capital Projects	1,440,115.23	1,358,091.91	82,023.32
301	Use Tax - Road & Bridge	1,423,495.65	1,342,262.38	81,233.27
302	Use Tax - Parks & Trails	1,437,068.11	1,350,959.27	86,108.84
305	Tax Collection Software	180,707.81	172,537.59	8,170.22
310	Debt Service	3,620,986.78	309,103.45	3,311,883.33
315	Health Benefits	2,512,536.60	3,534,122.64	(1,021,586.04)
401	Airport Construction	869,707.55	910,816.11	(41,108.56)
403	LINC	334.81	269.87	64.94
404	Juvenile Grants	-	-	-
504	Sheriff DARE	4,583.04	7,318.55	(2,735.51)
506	Sheriff Emerg. Fug. Apprehension	138,002.54	125,030.10	12,972.44
508	Sheriff Inmate	-	-	-
516	SOLVE	-	-	-
611	Prosecutor Retirement	13,135.00	10,336.00	2,799.00
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	344,303.19	367,111.05	(22,807.86)
943	Collector TMF	748,220.89	581,145.16	167,075.73
944	K-9	670.46	7,543.10	(6,872.64)
946	Sheriff Revolving	75,189.00	44,280.68	30,908.32
	Total of All Funds	\$ 67,386,160.84	\$ 63,577,474.35	\$ 3,808,686.49

Clay County, Missouri
Comparison of Expenditures for the
Nine months ended September 30, 2019 and 2018
Cash Basis

	Nine Months ended 09/30/19	Nine Months ended 09/30/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 180,638.90	\$ 178,723.98	\$ 1,914.92
County Clerk	162,630.08	152,713.94	9,916.14
Treasurer	192,127.08	186,423.74	5,703.34
County Commission	210,815.92	206,214.68	4,601.24
Recorder of Deeds	326,419.27	320,343.22	6,076.05
Collector	675,876.28	577,852.07	98,024.21
Misc Tax Fees	32,335.61	30,878.56	1,457.05
Rainy Day	-	-	-
Public Administrator	518,473.73	503,265.28	15,208.45
Indigent Board & Care	-	-	-
Medical Examiner	252,357.74	231,946.56	20,411.18
Prosecutor	1,213,278.43	1,213,407.07	(128.64)
Support Recovery	768,547.67	783,373.91	(14,826.24)
Emergency Management	-	-	-
Division 1 Court	6,129.63	3,917.38	2,212.25
Division 2 Court	34,997.82	4,686.82	30,311.00
Division 3 Court	82,964.08	92,395.52	(9,431.44)
Division 4 Court	8,856.48	5,919.33	2,937.15
Division 5 Court	12,859.54	13,123.57	(264.03)
Division 6 Court	5,861.15	3,739.97	2,121.18
Division 7 Court	3,625.38	2,248.90	1,376.48
Family Court Administrator	40,171.44	39,934.03	237.41
Drug Court Administrator	2,539.24	872.39	1,666.85
Division 9	1,283.82	2,951.67	(1,667.85)
Division 1 Reporter	425.55	78.14	347.41
Division 2 Reporter	1,214.75	3,500.31	(2,285.56)
Division 3 Reporter	766.71	2,519.47	(1,752.76)
Division 4 Reporter	-	384.99	(384.99)
Circuit Court Executive Secretary	8,845.38	6,655.88	2,189.50
Jury Supervisor	2,236.11	4,479.12	(2,243.01)
Law Library	62,804.87	45,840.92	16,963.95
Circuit Clerk	148,974.62	217,375.82	(68,401.20)
Circuit Clerk JIS	642,424.34	485,644.47	156,779.87
Jury Fees & Court	41,738.50	46,955.06	(5,216.56)
Office of Dispute Resolution Services	144,026.33	120,912.83	23,113.50
Juvenile - Administration	1,489,075.88	1,462,472.32	26,603.56
Juvenile - Detention	603,898.05	617,842.95	(13,944.90)
Juvenile - Group Homes	551,859.31	545,154.45	6,704.86
County Administrator	300,472.32	265,736.80	34,735.52
Purchasing	270,415.21	312,981.61	(42,566.40)
Human Resources	1,247,542.54	1,127,844.46	119,698.08
Finance	342,368.73	430,609.37	(88,240.64)
County Counselor	14,294.34	158,476.66	(144,182.32)
Planning & Zoning	323,660.33	236,758.22	86,902.11
Central Services - Mail Room	-	-	-
Information Technology	1,463,799.60	1,310,286.60	153,513.00
Finance - Appropriations	273,491.36	-	273,491.36
Facilities Management	1,319,014.49	1,541,884.22	(222,869.73)
Utilities	591,273.40	613,140.71	(21,867.31)
Contributions to External Programs	211,131.00	190,964.00	20,167.00
Government Association Membership	51,294.00	50,283.00	1,011.00
Election Commission	366,172.75	429,178.71	(63,005.96)
Benefits and Insurances	2,000,421.24	2,396,470.96	(396,049.72)
County Elections	-	126,651.46	(126,651.46)
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
Nine months ended September 30, 2019 and 2018
Cash Basis

	Nine Months ended 09/30/19	Nine Months ended 09/30/18	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	469,465.42	446,242.65	23,222.77
Tourism	272,581.44	188,178.98	84,402.46
Airport Operations	221,376.92	197,543.89	23,833.03
Judicial Expense	27,022.14	24,969.68	2,052.46
Transfers Out	4,017,004.99	3,476,021.71	540,983.28
	-	-	-
Total General Fund	22,213,881.91	21,638,973.01	574,908.90
220 Road & Bridge	6,944,556.21	5,091,264.52	1,853,291.69
240 Park	4,793,116.97	4,807,753.37	(14,636.40)
260 Prosecutor Training	4,137.72	1,476.58	2,661.14
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	18,911.80	5,564.57	13,347.23
266 Prosecutor Check Collection	14,363.64	17,293.60	(2,929.96)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	12,438.20	18,775.70	(6,337.50)
272 Work Release Program	-	-	-
278 Civil Fees	13,622.92	24,599.09	(10,976.17)
279 Law Enforcement	12,734,418.97	13,447,898.85	(713,479.88)
282 Emergency Communications	460,687.88	402,872.30	57,815.58
283 Law Library	-	-	-
285 Assessor	2,357,697.10	2,483,363.72	(125,666.62)
286 Inmate Security	63,270.60	21,083.00	42,187.60
289 Law Enforcement Capital Reserve	525,201.11	525,201.11	-
290 TIF	3,297,581.23	2,814,662.30	482,918.93
292 Federal Equitable Sharing	33,785.05	17,292.94	16,492.11
293 Domestic Violence	22,684.80	25,920.12	(3,235.32)
300 Use Tax - Capital Projects	1,707,151.43	775,849.90	931,301.53
301 Use Tax - Road & Bridge	1,407,174.61	1,077,588.11	329,586.50
302 Use Tax - Parks & Trails	2,453,286.48	419,063.06	2,034,223.42
305 Tax Collection Software	-	-	-
310 Debt Service	3,620,986.78	309,103.45	3,311,883.33
315 Health Benefits	4,133,639.27	2,987,132.63	1,146,506.64
401 Airport Construction	828,593.90	783,918.38	44,675.52
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	1,113.60	-	1,113.60
506 Sheriff Emerg. Fug. Apprehension	105,227.19	127,520.74	(22,293.55)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	9,690.00	8,721.00	969.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	316,563.54	292,477.29	24,086.25
943 Collector TMF	518,710.53	519,694.20	(983.67)
944 K-9	149.93	10,588.93	(10,439.00)
946 Sheriff Revolving	64,519.89	57,772.03	6,747.86
	-	-	-
Total of All Funds	\$ 68,677,163.26	\$ 58,713,424.50	\$ 9,963,738.76



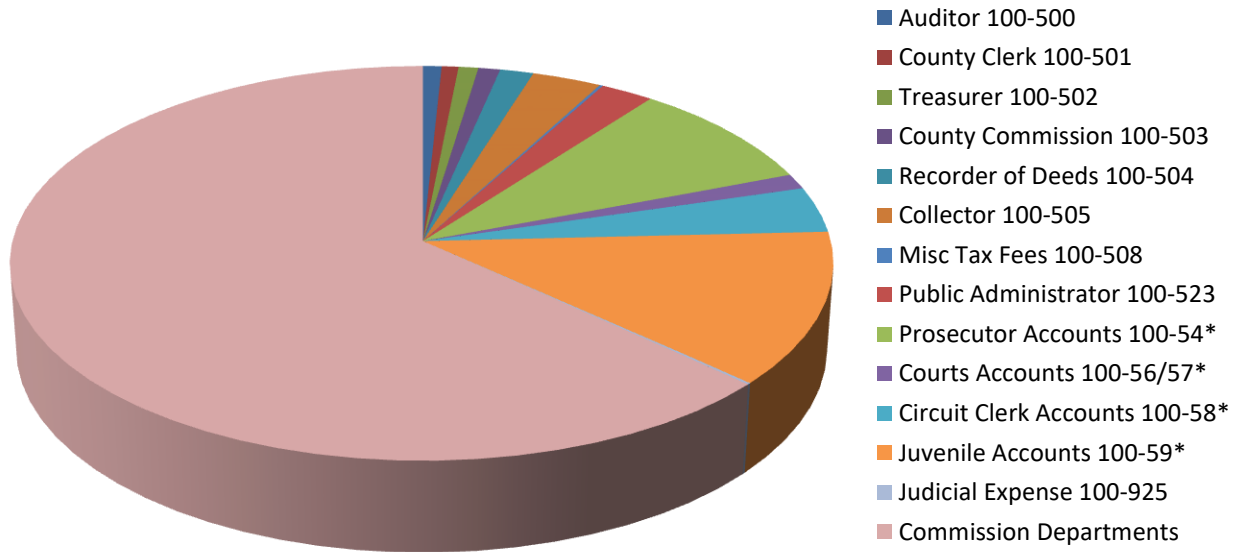
Victor Hurlbert, CGAP

Clay County, Missouri Auditor

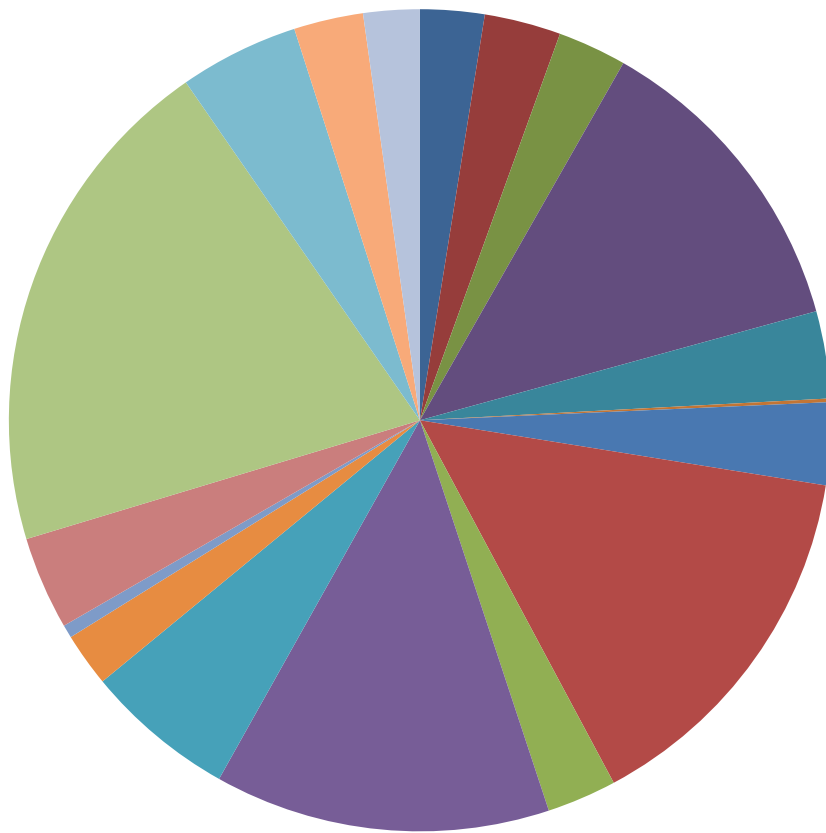
1 Courthouse Square,
Liberty, MO 64068
Phone: (816) 407-3592
Fax: (816) 407-3591

www.claycountymo.gov/departments/auditor

2019 General Fund Actual Expenses To Date



General Fund Commission Departments



- Medical Examiner 100-534
- County Administrator 100-600
- Purchasing 100-601
- Human Resources 100-602
- Finance 100-603
- County Counselor 100-604
- Planning & Zoning 100-605
- Information Technology 100-607
- Fianance - Appropriations 100-608
- Facilities Management 100-611
- Utilities 100-612
- Contributions to External Programs 100-630
- Government Association Membership 100-631
- Election Commission 100-632
- Benefits and Insurances 100-680
- County Elections 100-692
- Public Services 100-900
- Tourism 100-902
- Airport Operations 100-920

2019 All Funds Actual Expenses To Date

